

It follows from the views thus expressed, that we consider the partnership as dissolved on the 20th of May, 1825, and that *that* is the period at which the partnership accounts are to be stated.

That the whole estate of the partnership, consisting both of its real and personal property, is to be applied exclusively and in the first place, to the payment of all the partnership engagements, as they existed on the 20th of May, 1825.

That if the partnership was solvent at the period of its dissolution, the widow of Samuel Hayes is entitled to a proper allowance out of the proceeds of the sale of the partnership lands, as an equivalent for her dower. But as to what sum is to be regarded as a fair equivalent for her dower under the circumstances of the case, and whether she has a lien for her dower on the proceeds of the sale, are questions upon which we express no opinion, as they are not open for adjudication on this appeal.

The order of the Chancellor is reversed, and the case remanded to the Court of Chancery for further proceedings.

Decree reversed without costs, and cause remanded.

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[In the intervening period between the appeal taken and the remanding of the cause to this court, various incidental proceedings were had, unnecessary to be mentioned here. After the cause was remanded as aforesaid, the special auditor filed another report and several accounts, to which sundry exceptions were taken by the parties, complainants and defendants, respectively; and the same having been argued before the present Chancellor (JOHNSON,) he, at this term, (after stating the points decided by the Court of Appeals,) delivered the following opinion, in which the nature of the points now in controversy will sufficiently appear.]

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THE CHANCELLOR, (JOHNSON:)

It is, therefore, settled by the Court of Appeals, that the accounts are to be taken to the day of the death of Samuel Hayes, and that the right of his administratrix to recover as a creditor, depends upon the state of the accounts at that time.